

North Dakota Office Of State Tax Commissioner
**Application for extension of time to file a
North Dakota tax return**
(income and financial institution tax returns only)**Attach copy of
approved form
to ND return**

- **Did you apply for a federal extension?** If you applied for an extension to file your federal return, you do not need to use this form—see the instructions for the procedures to follow to have the federal extension recognized.

Part 1 To be completed by Taxpayer Complete lines 1 through 7 (see instructions to Part 1 on reverse side)**1. Name and address of taxpayer:**

Name (If a joint return, include both spouses' names.)

Address

Address

City State Zip code

**Enter below the name and address of the person to whom the
processed form should be sent if not to the taxpayer:****2. Type of tax return for which extension
is requested:**

- ☐ Form ND-1 or Form ND-2 (individual)
☐ Form 38 (estate or trust)
☐ Form 58 (partnership)
☐ Form 40 (C corporation)
☐ Form 60 (S corporation)
☐ Form 35 (financial institution)
☐ Other (identify) _____

3. Taxpayer's social security number (or FEIN):

(If a joint return, include both spouses' numbers.)

4. Tax year of taxpayer:☐ Calendar year ending December 31, 20 ____☐ Fiscal year ending— _____
Month Day Year**5. An extension is requested to:**

Month Day Year

☐ This is a request for an additional extension.**6. Reason for needing extension:****7. Taxpayer signature:**

Signature of taxpayer (or authorized representative) Date

Spouse's signature, if joint return Date

- Do not send any payment with this form — see **Prepayment of tax due** in instructions.

Part 2 To be completed only by the Office of State Tax Commissioner**Reason for rejection:**☐ **Granted** _____
Authorized initials Date☐ **Rejected** _____
Authorized initials Date

- ☐ **Application was late**—The application must be postmarked on or before the due date (or previously granted extended due date) of the tax return.
- ☐ **No reason for extension provided**—An extension is granted only for good cause. No reason for needing the extension was stated in the application.
- ☐ **No good cause**—After reviewing the reason for needing an extension, we do not find good cause for an extension. (Note: An inability to pay is not good cause for an extension.)
- ☐ **Multiple taxpayers or returns**—More than one taxpayer or type of return was identified on the application. A separate application must be filed for each taxpayer or type of return.
- ☐ **No signature**—The application must be signed by the taxpayer. If married filing joint return, both spouses must sign.
- ☐ **Other** _____

North Dakota Office of State Tax Commissioner

Form 101 instructions

Purpose of form

You may use this form to apply for an extension of time to file a North Dakota income or financial institution tax return. However, if you are applying for an extension of time to file your federal income tax return, you do not need to use this form—see **Federal extension** below for the procedures to follow to have the federal extension recognized for North Dakota purposes.

You may use Form 101 for the following types of North Dakota tax returns:

- Form ND-1 or Form ND-2 (Individual)
- Form 38 (Fiduciary)
- Form 58 (Partnership)
- Form 40 (C corporation)
- Form 60 (S corporation)
- Form 35 (Financial institution)

Composite return filer—A partnership or S corporation that elects to file a composite individual income tax return (using Form ND-1) on behalf of its nonresident individual partners or shareholders must use Form 101 to apply for an extension of time to file the composite return. The name, address, and federal employer identification number of the partnership or S corporation must be provided on lines 1 and 3, respectively, of Form 101. On line 2, check “Other” and write “Composite individual income tax return” on the line. On line 4, indicate the tax year of the nonresident individual partners or shareholders included in the composite return. (Do not use the tax year of the partnership or S corporation for this purpose.) A partner or corporate officer authorized to act on behalf of the partnership or S corporation must sign and date Form 101 on line 7.

Federal extension

If you obtain an extension of time to file your federal income tax return, it will be recognized for North Dakota purposes. This includes the automatic 2-month extension to June 15 allowed for being outside the United States and Puerto Rico on April 15. (Note: A federal extension is not recognized in the case of a composite return—see “**Composite return filer**” above.)

If you obtain a federal extension, you do not have to use this form to apply for a separate North Dakota extension, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota tax return.

When you file your North Dakota tax return, you must attach a copy of the federal extension form filed with the IRS. If you obtained the federal extension using the IRS’s phone, computer, or credit card payment option, attach a copy of a

completed Form 4868 showing the confirmation number received from the IRS, or print out a copy of the IRS’s acknowledgment and attach it to your return. In the case of the automatic 2-month extension for being outside the United States and Puerto Rico on April 15, attach a copy of the statement that the IRS required you to attach to your federal return.

Extension interest charge

If you file your North Dakota tax return on or before the extended due date, and any tax due on the return is fully paid with the return, no penalty will be charged. However, interest on the tax due will be charged at the rate of 12% per year from the original due date of the return to the earlier of the date the return is filed or the extended due date. You can avoid the interest charge by prepaying the tax you expect to owe by the regular due date of the return—see **Prepayment of tax due** below for more information. Do not send any payment with Form 101.

Prepayment of tax due

If you would like to pay the tax you expect to owe before you file your return, submit a check or money order with Form 400-EXT (if an individual), Form 401-EXT (if an estate or trust), or Form 40-EXT (if a corporation). To avoid any extension interest, your payment must be received by the regular due date of your return. To obtain the payment form, go to our Website at www.ndtaxdepartment.gov, or call us at (701) 328-3450.

Form 35 filer: If you are applying for an extension of time to file Form 35, the extension does not operate to extend the time to pay the state general fund portion of the tax. The financial institution must remit this tax along with Form 35PV on or before April 15 of the year in which Form 35 is due.

When and where to file

Form 101 must be mailed on or before the due date of your North Dakota tax return. Place Form 101 in an envelope marked “Extension Request” and mail to:

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

Need help?

Phone: (701) 328-3450
E-mail: individualtax@state.nd.us
Fax: (701) 328-1942
Website: www.ndtaxdepartment.gov

* *If speech or hearing impaired, call Relay North Dakota at 1-800-366-6888.*

General instructions

Complete lines 1 through 7 in **Part 1**. Do not write in Part 2. After we process your Form 101, we will notify you whether your extension request is granted or rejected. This will be done by returning the Form 101 to you marked “Granted” or “Rejected.” If your extension request is rejected, the reason for the rejection will be indicated on the form.

If your extension request is granted, you must attach a copy of the Form 101 to your North Dakota tax return. If not attached, the North Dakota tax return will be processed as a late return, subject to penalty and interest charges.

Specific line instructions

Line 1

Enter your name and address on line 1. If you are a married individual filing a joint return, also enter the name of your spouse. (Note: A “blanket” extension covering multiple taxpayers will not be granted.) If you want us to send the processed extension form to someone other than you (the taxpayer), enter the name and mailing address of that person on the additional lines provided on the form.

Line 5

If you have already applied for and been granted an extension of time to file your North Dakota tax return using Form 101, and you are completing this form to apply for an additional extension, check the box to indicate that this is a request for an additional extension.

Line 6

A North Dakota extension (using Form 101) may be granted only if there is good cause. Provide a detailed explanation of your reason for needing an extension on the lines provided. If additional space is needed, use a separate piece of paper and attach it to Form 101. Good cause generally means that you are unable to file by the due date because of facts and circumstances beyond your control.

Line 7

A representative of the taxpayer, such as an attorney or CPA, may sign Form 101 if a properly completed Form 500 is attached to Form 101.